



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

December 22, 2017

Brady K. Long  
Senior Vice President and General Counsel  
Transocean Ltd.  
c/o Transocean Offshore Deepwater Drilling Inc.  
4 Greenway Plaza  
Houston, TX 77046

**Re: Transocean Ltd.  
Preliminary Proxy Statement on Schedule 14A  
Filed October 4, 2017  
File No. 0-53533**

Dear Mr. Long:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Timothy S. Levenberg

*for* H. Roger Schwall  
Assistant Director  
Office of Natural Resources